

EXHIBIT B

IN THE UNITED STATES DISTRICT COURT
THE WESTERN DISTRICT OF TENNESSEE

UNITED STATES OF AMERICA, and)	
SHAWNNA SULLIVAN,)	
REVENUE OFFICER, OF THE)	
INTERNAL REVENUE SERVICE)	
)	
Petitioner,)	
)	
v.)	No.
)	
MARK HUDSON,)	
)	
)	
Respondent.)	

DECLARATION

Shawna Sullivan, declarant herein declares:

1. I am a duly commissioned Revenue Officer employed in the Small Business/Self-Employed Division of the Internal Revenue Service at 22 N Front Street, MDP 66, Suite 421, Memphis, Tennessee 38103.

2. In my capacity as a Revenue Officer, I am conducting an investigation into the collection of the tax liability of Hudson Enterprises Inc for the taxable periods ended September 30, 2010, December 31, 2010, and March 31, 2011.

3. In furtherance of the above investigation and in accordance with section 7602 of Title 26, U. S. C., I, Shawna Sullivan, Revenue Officer, issued on July 26, 2011, an administrative summons, Internal Revenue Service Form 6637 to Mark Hudson to give testimony and to produce for examination books, papers, records, or other data as described in said summons.

The summons is attached to the Petition as Exhibit A.

4. In accordance with section 7603 of Title 26, U.S.C., on July 26, 2011, I served an attested copy of the Internal Revenue Service summons described in Paragraph 3 above on the respondent, Mark Hudson, President of Hudson Enterprises Inc, by leaving an attested copy at the last known address, as evidenced in the certificate of service on page two of the summons.

5. On August 8, 2011, the respondent, Mark Hudson, President of Hudson Enterprises Inc, did appear but did not provide summoned information. The respondent's refusal to comply with the summons continues to the date of this declaration.

6. The books, papers, records or other data sought by the summons are not already in the possession of the Internal Revenue Service.


7. There is no Justice Department referral in effect within the meaning of Section 7602 of Title 26, U.S.C. with respect to the respondent.

8. All administrative steps required by the Internal Revenue Code for issuance of a summons have been taken.

9. It is necessary to obtain the testimony and to examine the books, papers, records, or other data sought by the summons in order to properly investigate the collection of the tax liability of Hudson Enterprises Inc for the taxable periods ended September 30, 2010, December 31, 2010, and March 31, 2011.

I declare under penalty of perjury that the foregoing is true and correct.

Executed this 19th day of September, 2011.


Shawanna Sullivan
Revenue Officer